

**ABSTRACT OF THE DISCLOSURE**

The present invention provides a polishing pad which imparts excellent planarity and uniformity thereof to a material to be polished, such as a semiconductor wafer,  
5 without forming scratches. The present invention relates to a semiconductor wafer polishing pad comprising a polishing layer and a cushion layer, wherein the polishing layer is formed from foamed polyurethane, has a flexural modulus of 250 to 350 MPa, the cushion layer is formed from closed-cell foam and has a thickness of 0.5 to 1.0 mm and a  
10 strain constant of 0.01 to 0.08  $\mu\text{m}/(\text{gf/cm}^2)$ .